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FINANCING OF THE UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

Report of the Secretary-General

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I. INTRODUCTION

1. The report of the Secretary-General on the financing of the United Nations Iran-Iraq Military Observer Group (UNIIMOG) submitted to the General Assembly at its forty-sixth session (A/46/744 of 9 December 1991) set forth the performance report for the period from 1 October 1990 to 28 February 1991 and information on the disposition of some of the assets of UNIIMOG.

2. Since the preparation of that report, additional information relating to the liquidation costs of UNIIMOG and the disposition of its assets has become available. The purpose of the present report is to update the information provided earlier on the following items:

(a) Status of unpaid assessed contributions;

(b) Expenditures for the period from 9 August 1988 to 28 February 1991;

(c) Disposition of additional UNIIMOG property; and

(d) Unencumbered balance and miscellaneous income.

II. STATUS OF ASSESSED CONTRIBUTIONS

3. As at 30 September 1992, unpaid assessed contributions to UNIIMOG totalled US$ 1,060,886 as detailed below:

Status of contributions as at 30 September 1992

(United States dollars)

	9 August 1988-30 September 1992
Amount appropriated	196 729 000
Amount authorized	2 384 000
Less: Applied credits	(26 188 287)
Amount apportioned	172 924 713
Payment received	171 863 827
Balance due	1 060 886

III. FINANCIAL ADMINISTRATION

4. Annex I provides a summary of the cumulative income and operating expenditures of UNIIMOG from inception to liquidation. It indicates an unutilized balance of $36,807,802. The total resources made available to UNIIMOG since its inception and until 28 February 1991 amounted to $213,827,900 gross ($210,509,900 net) and consisted of appropriations in the amount of $196,729,000 gross ($193,617,000 net), commitment authorization of $2,384,000 gross ($2,178,000 net), voluntary contributions in kind for which budgetary provision had been made in the amount of $3,714,900, 1/ and voluntary contributions in cash of $11,000,000. 2/ A detailed breakdown of all resources is shown under item 1 of annex II.

5. Total operating costs amounted to $171,387,911 gross ($167,286,511 net) of which $167,673,011 gross ($163,571,611 net) were provided from appropriations and authorization, and $3,714,900 from the voluntary contributions in kind. A detailed breakdown of all operating costs by financial period is shown under item 2 of annex II. A detailed breakdown of all operating costs by object of expenditure is shown in annex III. The status of unliquidated obligations as at 30 September 1992 is contained in annex IV. The results from the liquidation of obligations will be reflected in the UNIIMOG accounts.

6. The resources provided to UNIIMOG less its total operating costs resulted in an unencumbered balance of $42,439,989 gross ($43,223,389 net). The net unencumbered balance is higher than the gross because expenditures for staff assessment exceeded the amount budgeted for this item. An amount of $24,481,000 gross ($23,627,000 net) from the unencumbered balance was credited to Member States against their assessed contributions for the last four mandate periods as decided by the General Assembly in resolution 45/245 of 21 December 1990 and as agreed to by the Advisory Committee on Administrative and Budgetary Questions in a letter from the Chairman to the Secretary-General dated 5 March 1991. A breakdown of the amounts credited to Member States by mandate period is shown under item 3 of annex II.

7. As at 30 September 1992, interest income amounted to $9,999,427, miscellaneous income amounted to $8,272,872, including an amount of $6,364,150 from sale of equipment. A detailed breakdown of interest and miscellaneous income is shown under item 4 of annex II.

IV. EXPENDITURES FOR THE PERIOD FROM 1 OCTOBER 1990 TO 28 FEBRUARY 1991

8. Annex V provides details in connection with the changes that have occurred in the expenditure by budget line item for the period from 1 October 1990 to 28 February 1991, including liquidation costs. Expenditure for that period increased overall by a total of $643,500 gross ($546,700 net), which resulted primarily from expenditure relating to civilian staff costs through the end of the liquidation phase until 31 July 1991. The increased

requirements were partially offset by savings under other items, including military travel, rental of aircraft, and commercial communications. The revised performance report summary statement for this period is presented in annex VI.

V. DISPOSITION OF UNIIMOG PROPERTY

9. Details concerning the disposition of all UNIIMOG property which has been credited to the UNIIMOG account, in the amount of $6,364,150, are set forth in annex VII.

VI. ACTION TO BE TAKEN BY THE GENERAL ASSEMBLY AT ITS FORTY-SEVENTH SESSION

10. The actions to be taken by the General Assembly at its forty-seventh session in connection with the financing of UNIIMOG are as follows:

(a) An appropriation of the amount of $2,384,000 gross ($2,178,000 net) authorized and apportioned in accordance with paragraphs 11 to 13 of its resolution 45/245 for the period from 1 to 28 February 1991 and the crediting of those same amounts from the unencumbered balance to Member States against their assessments;

(b) A decision on the disposition of the unutilized balance of $36,807,802 in the UNIIMOG Special Account, taking into consideration the outstanding assessed contributions. It is recommended that, of this balance:

(i) The amount of $19,596,389 representing the unencumbered balance of appropriations be credited to Member States; and

(ii) The amount of $17,211,413 consisting of interest and miscellaneous income ($18,272,299), taking into consideration the outstanding assessed contributions ($1,060,886), be retained in the Special Account until a decision is taken by the General Assembly regarding the proposed Peace-Keeping Reserve Fund.

Notes

1/ From Kuwait ($1,000,000), New Zealand ($177,000), Republic of Korea ($100,000), Switzerland ($1,837,900) and the Union of Soviet Socialist Republics ($600,000).

2/ From Japan ($10,000,000) and Morocco ($1,000,000).

ANNEX I

United Nations Iran-Iraq Military Observer Group

Cumulative income and operating expenditures for the period from 9 August 1988 to 28 February 1991

(United States dollars)

		31 October 1991	31 August 1992
1.	INCOME		
	Net appropriations	193 617 000	
	Net authorization	2 178 000	
	Less: Applied credits	(23 627 000)	
	Add: United States share of staff assessment a/	756 713	
	Assessed contributions	172 924 713	172 924 713
	Voluntary contributions in kind	3 714 900	3 714 900
	Voluntary contributions in cash	11 000 000	11 000 000
	Interest income	9 171 027	9 999 427
	Miscellaneous income	1 678 998	8 272 872
	Subtotal	25 564 925	32 987 199
	Total income	198 489 638	205 911 912
2.	EXPENDITURES		
	Regular net operating costs	166 213 100	163 571 611
	Voluntary contributions in kind	3 714 900	3 714 900
		169 928 000	167 286 511
	Add: United States share of total staff assessment a/	756 713	756 713
	Total expenditures		168 043 224
3.	OUTSTANDING ASSESSMENTS	-	1 060 886
4.	UNUTILIZED BALANCE (1-2-3)	-	36 807 802

a/ United States share of staff assessment totals $1,017,621. However, a credit in the amount of $260,908 was applied from the unencumbered balance for the period from 1 October 1990 to 28 February 1991 resulting in a net share of $756,713.

ANNEX II

United Nations Iran-Iraq Military Observer Group

Resources made available and operating costs for the period
9 August 1988 to 28 February 1991

(United States dollars)

	Reference	Gross	Net
1.	RESOURCES		
	(a) Appropriations		
	9 August 1988-8 February 1989	35 700 000	35 000 000
	9 August 1988-8 February 1989	18 300 000	18 500 000
	9 February-30 September 1989	61 678 175	60 929 016
	1 October 1989-31 March 1990	34 153 825	33 738 984
	1 April-30 September 1990	29 800 000	29 000 000
	1 October-30 November 1990	9 823 000	9 503 000
	1 December 1990-31 January 1991	7 274 000	6 946 000
	(b) Authorization		
	1-28 February 1991	2 384 000	2 178 000
	(c) Voluntary contributions in kind a/	3 714 900	3 714 900
	(d) Voluntary contributions in cash	11 000 000	11 000 000
	Total resources	213 827 900	210 509 900
2.	OPERATING COSTS		
	9 August 1988-30 September 1989	92 173 310	90 992 608
	1 October 1989-30 September 1990	56 363 432	54 676 203
	1 October 1990-28 February 1991	19 136 269	17 902 800
	Voluntary contributions in kind	3 714 900	3 714 900
	Total operating costs	171 387 911	167 286 511

	Reference	Gross	Net
3.	CREDITS TO MEMBER STATES		
	1 April 1990-30 September 1990	5 000 000	5 000 000
	1 October 1990-30 November 1990	9 823 000	9 503 000
	1 December 1990-31 January 1991	7 274 000	6 946 000
	1-28 February 1991	2 384 000	2 178 000
	Total credits	24 481 000	23 627 000
4.	INTEREST AND MISCELLANEOUS INCOME THROUGH 30 SEPTEMBER 1992		
	(a) Interest income		
	9 August 1988-30 September 1989	2 223 945	2 223 945
	1 October 1989-30 September 1990	4 277 915	4 277 915
	1 October 1990-31 December 1991	2 927 384	2 927 384
	1 January 1992-30 September 1992	570 183	570 183
	Subtotal	9 999 427	9 999 427
	(b) Miscellaneous income		
	9 August 1988-30 September 1989	44 987	44 987
	1 October 1989-30 September 1990	2 693	2 693
	1 October 1990-31 December 1991	1 776 016	1 776 016
	1 January 1992-30 September 1992	85 026	85 026
	Subtotal	1 908 722	1 908 722
	(c) Sale of equipment	6 364 150	6 364 150
	Total interest and miscellaneous income	18 272 299	18 272 299
5.	Outstanding assessments		1 060 886
6.	Unutilized balance (1-2-3+4-5)		36 807 802

a/ Excludes voluntary contributions in kind for which no budgetary provision was made consisting of four Cryptocom voice encryption devices, the training of two radio technicians in the maintenance and repair of the machines, and two fixed-wing aircraft with crew - all of which were provided by the Government of Switzerland.

ANNEX III

United Nations Iran-Iraq Military Observer Group

Expenditures for the period from 9 August 1988 to 28 February 1991, including liquidation costs

(United States dollars)

Summary statement

Item	Regular operating costs	Voluntary contributions	Total expenditures
1. Military personnel costs			
(a) Military observers mission subsistence allowance	52 257 506	-	52 257 506
(b) Other military mission subsistence allowance	14 617 280	-	14 617 280
(c) Military travel	12 788 780	600 000	13 388 780
Total, line 1	79 663 566	600 000	80 263 566
2. Civilian staff costs			
(a) International staff	8 751 582	-	8 751 582
(b) Local staff	4 547 162	-	4 547 162
(c) Common staff costs	10 348 259	-	10 348 259
(d) Mission subsistence allowance	16 396 047	-	16 396 047
(e) Official travel	307 438	-	307 438
Total, line 2	40 350 488	-	40 350 488

	Item	Regular operating costs	Voluntary contributions	Total expenditures
3.	Premises			
	(a) Rental and alteration	451 843	-	451 843
	(b) Maintenance	65 081	-	65 081
	(c) Utilities	20 230	-	20 230
	(d) Construction	284 113	-	284 113
	Total, line 3	821 267	-	821 267
4.	Rental of aircraft	14 917 418	2 014 900	16 932 318
5.	Communications			
	(a) Via satellite	72 629	-	72 629
	(b) Rental of satellite transponder	340 000	-	340 000
	(c) Commercial communications	2 118 616	-	2 118 616
	(d) Electrical supplies	34 648	-	34 648
	(e) Communication supplies	1 144 770	-	1 144 770
	(f) Communication equipment	6 488 894	-	6 488 894
	(g) Generators	580 655	-	580 655
	(h) Test equipment	486 546	-	486 546
	Total, line 5	11 266 758	-	11 266 758

Item		Regular operating costs	Voluntary contributions	Total expenditures
6.	Other equipment			
	(a) Maintenance and spare parts	110 203	-	110 203
	(b) Office equipment and furniture	232 846	-	232 846
	(c) Accommodation equipment	4 698	-	4 698
	(d) EDP equipment	66 008	-	66 008
	(e) Reproduction equipment	57 201	-	57 201
	(f) Teleprinter	10 161	-	10 161
	(g) Observation equipment	253 586	-	253 586
	(h) Other equipment	716 102	275 000	991 102
	(i) Medical equipment	5 751	-	5 751
	(j) Security equipment	5 772	-	5 772
	(k) Tentage	5 154	-	5 154
	(l) Water purification equipment	36 407	-	36 407
	Total, line 6	1 503 889	275 000	1 778 889
7.	Transport operations			
	(a) Spare parts, repair and maintenance	1 354 374	-	1 354 374
	(b) Acquisition of vehicles	5 193 665	825 000	6 018 665
	(c) Petrol, oil and lubricants	255 588	-	255 588
	(d) Insurance	68 140	-	68 140
	(e) Workshop equipment	18 200	-	18 200
	Total, line 7	6 889 967	825 000	7 714 967

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	Item	Regular operating costs	Voluntary contributions	Total expenditures
8.	Supplies and services			
	(a) Audit services	13 500	-	13 500
	(b) Hospitality	6 318	-	6 318
	(c) Contractual services	80 641	-	80 641
	(d) Medical treatment and services	36 352	-	36 352
	(e) Miscellaneous claims and services	1 382 390	-	1 382 390
	(f) Stationery and office supplies	358 964	-	358 964
	(g) Sanitation supplies	(1 075)	-	(1 075)
	(h) Subscriptions	76 943	-	76 943
	(i) Medical supplies	131 136	-	131 136
	(j) Miscellaneous supplies	41 277	-	41 277
	(k) Uniforms and clothing	455 086	-	455 086
	(l) Field defence stores	12 292	-	12 292
	(m) Quartermaster and general stores	515 444	-	515 444
	Total, line 8	3 109 268	-	3 109 268
9.	Freight	715 126	-	715 126
10.	Death and disability awards	582 293	-	582 293
11.	Standard troop cost reimbursement	2 624 280	-	2 624 280

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	Item	Regular operating costs	Voluntary contributions	Total expenditures
12.	Usage factor	167 791	-	167 791
13.	Support account for peace-keeping operations	784 500	-	784 500
14.	Integrated Management Information System	175 000	-	175 000
15.	Staff assessment	4 101 400	-	4 101 400
	Total, lines 1-15	167 673 011	3 714 900	171 387 911
16.	Income from staff assessment	(4 101 400)	-	(4 101 400)
	Net total	163 571 611	3 714 900	167 286 511

ANNEX IV

United Nations Iran-Iraq Military Observer Group

Status of the unliquidated obligations as at 30 September 1992

(United States dollars)

1.	Outstanding claims from Governments		
	Military observers	729 223	
	Death and disability	500 000	
	Rental of premises	66 852	
	Aircraft rental	1 281 518	
	Commercial communications	175 339	
	Communication parts and supplies	3 426	
	Medical supplies	4 500	
	Miscellaneous supplies	35 860	
	Miscellaneous equipment	74 860	2 871 578
2.	Other obligations		131 829
	Total unliquidated obligations		3 003 407

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ANNEX V

United Nations Iran-Iraq Military Observer Group

Revised expenditures for the period from 1 October 1990 to 28 February 1991 including liquidation costs

Summary statement

(Thousands of United States dollars)

Item	Previously reported expenditures	Revised expenditures	Increase/ (decrease)
1. Military personnel costs			
(a) Military observers mission subsistence allowance	4 092.1	4 167.3	75.2
(b) Other military mission subsistence allowance	961.6	973.2	11.6
(c) Military travel	1 059.7	889.0	(170.7)
Total, line 1	6 113.4	6 029.5	(83.9)
2. Civilian staff costs			
(a) International staff	2 230.0	2 212.5	(17.5)
(b) Local staff	1 081.7	1 389.8	308.1
(c) Common staff costs	2 122.5	2 675.5	553.0
(d) Mission subsistence allowance	2 372.4	2 843.9	471.5
(e) Official travel	61.7	67.7	6.0
Total, line 2	7 868.3	9 189.4	1 321.1
3. Premises			
(a) Repair, alteration and maintenance	17.8	5.6	(12.2)
(b) Utilities	17.2	18.5	1.3
Total, line 3	35.0	24.1	(10.9)
4. Rental of aircraft	1 460.0	1 096.4	(363.6)

Item	Previously reported expenditures	Revised expenditures	Increase/ (decrease)
5. Communications			
(a) Via satellite	16.2	11.0	(5.2)
(b) Rental of satellite transponder	103.5	103.5	-
(c) Commercial	313.9	226.3	(87.6)
(d) Pouch	25.8	27.5	1.7
(e) Electrical supplies	0.1	0.1	-
(f) Communication supplies	18.6	18.6	-
(g) Communication equipment	16.4	16.4	-
(h) Test equipment	-	0.4	0.4
Total, line 5	494.5	403.8	(90.7)
6. Other equipment			
(a) Maintenance and spare parts	25.1	25.8	0.7
(b) Office furniture and equipment	3.2	3.2	-
(c) Miscellaneous equipment	6.8	6.8	-
Total, line 6	35.1	35.8	0.7
7. Transport			
(a) Spare parts and commercial repair	90.9	19.1	(71.8)
(b) Petrol, oil and lubricants	33.6	36.8	3.2
(c) Insurance	12.7	13.2	0.5
(d) Workshop equipment	1.0	1.0	-
Total, line 7	138.2	70.1	(68.1)

	Item	Previously reported expenditures	Revised expenditures	Increase/ (decrease)
8.	Supplies and services			
	(a) Hospitality	0.8	0.9	0.1
	(b) Contractual services	23.9	23.9	-
	(c) Medical treatment	14.5	14.4	(0.1)
	(d) Miscellaneous claims and services	28.9	31.9	3.0
	(e) Stationery and office supplies	1.0	1.5	0.5
	(f) Sanitation and cleaning materials	(0.1)	0.1	0.2
	(g) Subscriptions	5.7	4.3	(1.4)
	(h) Medical supplies	4.7	4.7	-
	(i) Clothing and uniforms	39.7	39.3	(0.4)
	(j) Miscellaneous supplies	-	0.4	0.4
	(k) Quartermaster and general stores	20.0	14.2	(5.8)
	Total, line 8	139.1	135.6	(3.5)
9.	Freight and cartage	67.2	54.8	(12.4)
10.	Death and disability awards	142.0	-	(142.0)
11.	Standard troop cost reimbursement	162.0	162.0	-
12.	Usage factor	10.5	10.5	-
13.	Support account for peace-keeping operations	591.8	591.8	-
14.	Integrated Management Information System	99.0	99.0	-
15.	Staff assessment	1 136.7	1 233.5	96.8
	Total, lines 1-15	18 492.8	19 136.3	643.5
16.	Income from staff assessment	(1 136.7)	(1 233.5)	(96.8)
	Net total	17 356.1	17 902.8	546.7

ANNEX VI

United Nations Iran-Iraq Military Observer Group

Revised performance report for the period from 1 October 1990 to 28 February 1991 including liquidation costs

Summary statement

(Thousands of United States dollars)

	Item	Revised apportionment	Revised expenditures	Savings (over-runs)
1.	Military personnel costs			
	(a) Military observers mission subsistence allowance	4 830.6	4 167.3	663.3
	(b) Other military mission subsistence allowance	1 236.5	973.2	263.3
	(c) Military travel	883.0	889.0	(6.0)
	Total, line 1	6 950.1	6 029.5	920.6
2.	Civilian staff costs			
	(a) International staff	1 723.4	2 212.5	(489.1)
	(b) Local staff	1 048.6	1 389.8	(341.2)
	(c) Common staff costs	1 801.3	2 675.5	(874.2)
	(d) Mission subsistence allowance	2 473.4	2 843.9	(370.5)
	(e) Official travel	30.0	67.7	(37.7)
	Total, line 2	7 076.7	9 189.4	(2 112.7)
3.	Premises			
	(a) Repair, alteration and maintenance	52.5	5.6	46.9
	(b) Utilities	25.5	18.5	7.0
	Total, line 3	78.0	24.1	53.9
4.	Rental of aircraft	2 338.5	1 096.4	1 242.1

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Item	Revised apportionment	Revised expenditures	Savings (over-runs)
5. Communications			
(a) Via satellite	42.5	11.0	31.5
(b) Rental of satellite transponder	75.0	103.5	(28.5)
(c) Commercial	250.0	226.3	23.7
(d) Pouch	20.0	27.5	(7.5)
(e) Electrial supplies	15.5	0.1	15.4
(f) Communication supplies	66.0	18.6	47.4
(g) Communication equipment	29.0	16.4	12.6
(h) Test equipment	-	0.4	(0.4)
Total, line 5	498.0	403.8	94.2
6. Other equipment			
(a) Maintenance and spare parts	67.5	25.8	41.7
(b) Office furniture and equipment	61.0	3.2	57.8
(c) Miscellaneous equipment	7.5	6.8	0.7
Total, line 6	136.0	35.8	100.2
7. Transport			
(a) Spare parts and commercial repair	59.0	19.1	39.9
(b) Petrol, oil and lubricants	144.5	36.8	107.7
(c) Insurance	27.5	13.2	14.3
(d) Workshop equipment	29.5	1.0	28.5
Total, line 7	260.5	70.1	190.4

Item	Revised apportionment	Revised expenditures	Savings (over-runs)
8. Supplies and services			
(a) Hospitality	5.0	0.9	4.1
(b) Contractual services	35.0	23.9	11.1
(c) Medical treatment	13.0	14.4	(1.4)
(d) Miscellaneous claims and services	21.5	31.9	(10.4)
(e) Stationery and office supplies	38.5	1.5	37.0
(f) Sanitation and cleaning materials	6.5	0.1	6.4
(g) Subscriptions	7.5	4.3	3.2
(h) Medical supplies	10.5	4.7	5.8
(i) Clothing and uniforms	8.0	39.3	(31.3)
(j) Miscellaneous supplies	5.0	0.4	4.6
(k) Quartermaster and general stores	34.0	14.2	19.8
Total, line 8	184.5	135.6	48.9
9. Freight and cartage	80.5	54.8	25.7
10. Death and disability awards	142.0	-	142.0
11. Standard troop cost reimbursement	179.3	162.0	17.3
12. Usage factor	12.1	10.5	1.6
13. Support account for peace-keeping operations	591.8	591.8	-
14. Integrated Management Information System	99.0	99.0	-

Item	Revised apportionment	Revised expenditures	Savings (over-runs)
15. Staff assessment	854.0	1 233.5	(379.5)
Total, lines 1-15	19 481.0	19 136.3	344.7
16. Income from staff assessment	(854.0)	(1 233.5)	379.5
Net total	18 627.0	17 902.8	724.2

ANNEX VII

United Nations Iran-Iraq Observer Mission

Disposition of property

(United States dollars)

	Description of property	Quantity	Inventory value	Residual value
I.	Property not listed in document A/46/744			
	(a) Transferred to the United Nations Iraq-Kuwait Observation Mission (UNIKOM)			
1.	Building materials			
	Carpentry tools		3 436	3 436
	Plumbing materials		1 404	1 404
	Subtotal		4 840	4 840
2.	Spare parts and supplies			
	Copier spare parts		98 900	98 900
	Office supplies		132 442	132 442
	Vehicle spare parts		149 153	149 153
	Subtotal		380 495	380 495
3.	Uniforms and clothing			
	Body armour	313	60 675	30 338
4.	Miscellaneous equipment			
	Air conditioners	35	16 742	8 371
	Fans, electric	29	2 307	1 153
	Laminating machines	3	705	353
	Office equipment		41 346	20 673
	Projector, overhead	1	850	425
	Scales	4	454	227
	Televisions	13	8 002	4 001
	Subtotal		70 406	35 203

	Description of property	Quantity	Inventory value	Residual value
5.	Accommodation equipment			
	Freezers	17	17 594	8 797
	Refrigerators	21	10 000	5 000
	Subtotal		27 594	13 797
6.	Communications equipment			
	Earth station satellites	2	907 207	816 486
	Other equipment		842 489	758 240
	Subtotal		1 749 696	1 574 726
7.	Generators			
	4.25 KVA	5	11 875	5 938
	10.6 KVA	22	114 576	57 288
	19.8 KVA	1	23 828	11 914
	27 KVA	4	37 680	18 840
	55 KVA	2	22 310	11 155
	Spare parts	—	69 833	69 833
	Subtotal	34	280 102	174 968
8.	Medical equipment		1 250	625
	Total (a)		2 575 058	2 214 992
	(b) Transferred to the United Nations Advance Mission in Cambodia (UNAMIC)			
1.	Communications equipment			
	Radio transceivers VHF	2	18 329	16 496
	Spectra base stations	15	33 683	30 315
	Handi-talkies	50	51 833	46 650
	Portable radios	5	2 678	2 410
	Other equipment		298 619	268 757
	Total (b)		405 142	364 628

	Description of property	Quantity	Inventory value	Residual value
	(c) Transferred to the United Nations Disengagement Observer Force (UNDOF)			
2.	Communications equipment			
	Radios, portable VHF	25	66 884	60 196
	(d) Transferred to the United Nations Guard Contingent in Iraq (UNGCI)			
1.	Communications equipment			
	Battery chargers	6	907	816
	Other equipment		45 333	40 800
	Total (d)		46 240	41 616
	(e) Transferred to the Office of the Secretary-General in Baghdad (UNOSGI)			
1.	Vehicles			
	Jeeps, commercial	5	55 069	49 041
	(f) Transferred to the United Nations Protection Force (UNPROFOR)			
1.	Communications equipment		140 436	126 392
2.	Miscellaneous equipment			
	Generator	1	9 788	4 894
	Copier	3	66 660	33 330
	Subtotal		76 448	38 224
	Total (f)		216 884	164 616

Description of property	Quantity	Inventory value	Residual value
(g) Transferred to the United Nations Mission for the Referendum in Western Sahara (MINURSO)			
1. Communications equipment		58 656	52 790
(h) Transferred to the United Nations Interim Force in Lebanon			
1. Communications equipment		25 162	22 646
TOTAL I (a through h)		3 449 095	2 970 525
II. Property previously reported in A/46/744 - no change in residual value			
(a) Transferred to the United Nations Iraq-Kuwait Observation Mission (UNIKOM)			
1. Vehicles			
Sedans, light	23	266 478	180 742
Sedans, medium	7	115 685	84 212
Jeeps, commercial	124	1 928 701	1 228 095
Minibuses	17	221 641	141 955
Buses, medium	9	208 535	164 470
Delivery vans	9	104 299	69 028
Trucks	3	64 212	44 948
Truck, with crane	1	44 178	26 507
Forklift	1	27 280	21 824
Subtotal	194	2 981 009	1 961 781
2. Miscellaneous equipment			
Air conditioners	8	2 376	1 188
Anvil, blacksmith	1	107	53
Laminating machine	1	235	117
Refrigerator	1	500	250
Televisions	4	2 464	1 232
Subtotal		5 682	2 840

Description of property	Quantity	Inventory value	Residual value
(b) Transferred to the Office of the Secretary-General in Baghdad (UNOSGI)			
1. Vehicles			
Sedans, light	3	34 758	22 014
Sedan, medium	1	16 799	13 439
Jeeps, commercial	2	32 694	19 616
Subtotal	6	84 251	55 069
(c) Transferred to the Office of the Secretary-General in Teheran (UNOSGI)			
1. Vehicles			
Sedans, medium	4	64 652	48 488
Jeeps, commercial	3	39 415	31 532
Minibus	1	12 743	8 920
Subtotal	8	116 810	88 940
(d) Sold to the Government of Iran			
1. Vehicles			
Jeeps, commercial	79	948 000	948 000
Spare parts for above	—	49 300	49 300
Subtotal	79	997 300	997 300
Total II (a through d)		4 185 052	3 105 930

Description of property	Quantity	Inventory value	Residual value
III. Property previously reported in A/46/744 - revised residual value			
(a) Transferred to the United Nations Iraq-Kuwait Observation Mission (UNIKOM)			
1. Accommodation structures			
Warehouse buildings	4	97 561	58 537
2. Office furniture			
Bookcases	8	854	512
Filing cabinets	34	5 578	3 347
Chairs	22	3 817	2 290
Desks	20	6 381	3 829
Safes	6	1 560	936
Subtotal		18 190	10 914
3. Office equipment			
Typewriters, manual	15	5 969	2 985
Typewriters, electric	27	21 083	10 541
Calculators	26	3 038	1 519
Photocopiers	10	44 052	22 026
Subtotal		74 142	37 071
4. EDP equipment			
Computers	7	14 445	7 223
Printers	3	2 247	1 124
Subtotal	10	16 692	8 347
5. Observation equipment			
Binoculars, field	165	30 717	15 359
Binoculars, night observation	22	192 627	96 313
Other equipment		580	290
Subtotal		223 924	111 962

	Description of property	Quantity	Inventory value	Residual value
6.	Maintenance equipment			
	Battery chargers	5	2 370	1 185
	Electric drills	16	3 843	1 921
	Electric grinders	12	3 083	1 541
	Workshop vices	21	2 544	1 272
	Heaters, portable	4	5 409	2 705
	Jacks, hydraulic	14	9 726	4 863
	Vacuum cleaners	17	2 370	1 185
	Other		90 406	45 203
	Subtotal		119 751	59 875
7.	Miscellaneous equipment			
	Camera, still	11	1 978	989
	Total III (1-7)		552 238	287 695
	TOTAL I THROUGH III		8 186 385	6 364 150

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GENERAL ASSEMBLY
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Agenda item 69
REVIEW OF THE IMPLEMENTATION OF THE
DECLARATION ON THE STRENGTHENING
OF INTERNATIONAL SECURITY

SECURITY COUNCIL
Forty-seventh year

Letter dated 20 October 1992 from the Permanent Representative of the Republic of Moldova to the United Nations addressed to the Secretary-General

I have the honour to forward herewith the text of the letter addressed to you by Mr. Nicolae Tau, Minister for Foreign Affairs of the Republic of Moldova, dated 20 October 1992 (see annex I), concerning the public declaration of 8 October 1992, made on the Ostankino TV Channel by Mr. Boris Yeltsin, the President of the Russian Federation, and the text of the Declaration of the Parliament of the Republic of Moldova, dated 16 October 1992 (see annex II).

I should be extremely grateful if necessary arrangements would be made to circulate as urgently as possible the text of the present letter and its annexes as an official document of the General Assembly, under agenda item 69, and of the Security Council.

I should like also to recall the letter addressed to you by the Minister for Foreign Affairs of my country, dated 2 October 1992 (A/47/497-S/24612), and kindly ask you to take, as soon as possible, the appropriate measures in connection with the requests contained in this letter.

(Signed) Tudor PANTIRU
Ambassador
Permanent Representative of the
Republic of Moldova

ANNEX I

Letter dated 20 October 1992 from the Minister for Foreign Affairs of the Republic of Moldova to the Secretary-General

I have the honour to express the sentiments of my high appreciation and gratitude to the extraordinary effort that the United Nations undertakes under your conduct to bring peace and understanding among countries and nations.

In this respect, I should like to focus your attention upon new elements of tension, which have a strong impact on the socio-political situation of the Republic of Moldova. I should like to stress one of these elements, which is the public declaration of 8 October 1992 made on the Ostankino TV channel by Boris Yeltsin, the President of the Russian Federation. The declaration affirms, textually, that "we (Russia) have achieved our goal in Transnistria. Now we provide help, a direct help to Transnistria. At the same time, we insist that the President of Moldova convince the Parliament to grant Transnistria such political statehood that will provide for the exercising of the right to self-determination by this region. At present, we involve in this issue the international organizations, the participation of which would contribute to its solution. Meanwhile, the Parliament (of Moldova) examines three drafts the pivot of which constitutes the idea of creation of a self-governing country. This certainly, cannot be sufficient to us ...".

Thus, the Russian President acknowledges publicly the complex assistance rendered by the Russian Federation to the self-proclaimed Nistru republic, including the request, in conformity to which the President of the Republic of Moldova shall pressure the Parliament to grant "political statehood" to Transnistria.

The last political attitude of the Russian President is in a flagrant contradiction with the recognized regulations of international law and official commitment to the observance of the integrity of the Republic of Moldova made previously by the Russian Federation. Such inconsistency and cardinal reorientation of Russian foreign policy constitute a threat of destabilization and disintegration not only to the Republic of Moldova but to the other States from other geographical zones as well. We witness the attempts of a State, a member of the Security Council, to avoid the imperative principles of international law and to intervene in a disguised way in the internal affairs of other States, availing itself of the pretext of defending the rights of ethnic Russians. The authorities of the Republic of Moldova are deeply concerned about this fact, which should undoubtedly be an issue of primary importance to the world community.

Provided these conditions, Mr. Secretary-General, I confirm the request contained in my letter of 2 October of this year (A/47/497-S/24612) regarding the sending in the Republic of Moldova of a mission of United Nations

observers, in view of the monitoring of the process of Moldo-Russian negotiations concerning the Transnistrian issue, which includes the withdrawal of the 14-th Army.

(Signed) Nicolae ŢÂU
Minister for Foreign Affairs

ANNEX II

Statement by the Presidium of the Parliament of the Republic of Moldova

(16 October 1992)

The Presidium of the Parliament of the Republic of Moldova,

Deeply concerned at the continuing tensions in the regions situated on the left bank of the Dniester, which belong to the Republic of Moldova, following the policy of secession, force and diktat promoted by the leaders from Tiraspol, which has resulted in the stalling of the dialogue concerning a political resolution of the conflict and prevented implementation of the provisions of the Moldovo-Russian convention of 21 July 1992 concerning the principles of the peaceful settlement of the armed conflict in the Dniester region of the Republic of Moldova,

Duly considering that all Member countries of the United Nations, including the Russian Federation, will adopt an objective position regarding this conflict in accordance with the norms and principles of international law set forth in the Charter of the United Nations and the commitments assumed within the context of the Conference on Security and Cooperation in Europe (CSCE) and that, for those reasons, they will refrain from acting by direct or indirect means against the territorial integrity, political independence or unity of the Republic of Moldova (Concluding Document of the Vienna Meeting, 1986, of CSCE, principle 5),

Expressing the hope that the responsibilities assumed by the Russian Federation both within the context of the quadripartite mechanisms and under the Moldovo-Russian Convention of 21 July 1992, will be honoured,

Taking note of the statement by the President of the Russian Federation, Boris Yeltsin, which was broadcast on 8 October 1992, by the Ostankino TV Channel,

Is compelled to state the following:

1. Given the public acknowledgement of the complex assistance granted by the Russian Federation to the self-proclaimed Dniester Republic and, in particular, by the request addressed to the President of the Republic of Moldova that he bring pressure to bear upon the Parliament of our country in order to grant "political status" to Transnistria, President Boris Yeltsin confirmed, beyond any doubt, the gross and flagrant violation by the Russian Federation of the principle of non-interference in the internal affairs of States established in the Charter of the United Nations (Article 2, para. 7), the Declaration on the Inadmissibility of Intervention in the Domestic Affairs of States and the Protection of Their Independence and Sovereignty (paras. 1 and 2), the Declaration on the Inadmissibility of Intervention and

Interference in the Internal Affairs of States of the United Nations (para. 2) and in the Final Act of Helsinki (section 1, principle VI).

By granting substantial amounts of funds to support the self-proclaimed Dniester Republic at the very time when it is, itself, requesting assistance from abroad, the Russian Federation is contributing to the use of these funds, directly or by the transfer of other funds, for the purpose of financing activities concerning the creation of the army, customs officer force, customs services and other unconstitutional structures of Transnistria.

By considering the exercise of diktat on the supreme legislative body of another country as "normal", the President of the Russian Federation, by contrast, does nothing to convince his own supreme legislative body of the need to adopt, concerning the Republic of Moldova, decisions consistent with the rules of international law.

2. By asking the President of another State to form a republic having the right to self-determination within the national territory of that very State, and by knowingly ignoring the ethnic realities that exist, the Russian Federation is, in effect, seeking to divide the territory of the State, which is contrary to international law (Charter of the United Nations (Article 2, para. 7), the Final Act of Helsinki (section 1, principles I, III, IV and VI), Declaration on the Inadmissibility of Intervention in the Domestic Affairs of States and the Protection of Their Independence and Sovereignty (paras. 1 and 2) and Declaration on the Inadmissibility of Intervention and Interference in the Internal Affairs of States of the United Nations (section II (e), (f), (i) and following)). Such demands flagrantly contradict the undertaking assumed by the Russian Federation concerning respect for the territorial integrity of the Republic of Moldova (Decree of the President of the Russian Federation concerning recognition of the independence of the Republic of Moldova, of 18 December 1991, statement made by the Heads of State of the Commonwealth of Independent States of 20 March 1992 at Kiev, the agreement of 6 April 1992 on the establishment of diplomatic relations between the Republic of Moldova and the Russian Federation, the press release of 25 June 1992 on the quadripartite summit meeting at Istanbul and the communiqué of 21 July 1992 on the Moldovo-Russian summit meeting in Moscow.

3. The statement by President Boris Yeltsin may be termed an offensive by the Russian Federation on a number of fronts, first and foremost, on Latvia, Estonia, Georgia and the Republic of Moldova.

Furthermore, by claiming that the problem of the withdrawal of Russian armed forces is related to the issues of the Russian-speaking population living in the countries of the former empire and by deliberately ignoring the fact that certain occupying Russian military elements disregard and threaten the political independence of these States, the Russian Federation is deliberately arrogating to itself rights which flagrantly contravene the norms of public international law.

Thus, by inventing the concept of "nearby foreign country" for the former colonies which are now independent States, it is, in effect, dividing countries into two categories, the independent and those which are more or less independent, notwithstanding the commitments it assumed at both bilateral and multilateral level, and is arrogating to itself the right to interfere openly in the internal affairs of former Soviet republics which are now independent and full Members of the United Nations.

4. In assessing from every angle the position adopted by the Russian Federation during said conflict, and, above all, the statement made on 8 October 1992 by Boris Yeltsin, President of the Russian Federation, the Presidency of the Parliament of the Republic of Moldova considers that it is necessary:

(a) To inform the United Nations, CSCE, the Council of Europe, the Parliament of member States of CSCE and the Inter-Parliamentary Union, that the Russian Federation:

(i) Continues, notwithstanding the commitments guaranteed by and enshrined in legal documents, to infringe the independence and sovereignty of our State and its legislation by contributing to the occupation, by the secessionist forces, of a part of the territory of the Republic of Moldova;

(ii) Is flagrantly infringing the commitments and agreements signed with the Republic of Moldova;

(iii) Is using economic and military potential, including occupying armed forces, in the territory of the Republic of Moldova to put pressure on the legitimate organs of power of the State in an effort to restrict the latter's independence and sovereignty;

(b) To request:

(i) The institution by CSCE, on the basis of the quadripartite mechanisms, of an effective international mechanism for the settlement of the conflict of the regions situated on the left bank of the Dniester;

(ii) That a United Nations observer mission be sent to these regions of the Republic of Moldova in order to supervise observance of the agreements concluded by the parties involved in the conflict and withdrawal of the 14th army of the Russian Federation from the territory of the Republic of Moldova;

(iii) That the aid which the European Community, the United States of America, Canada and Japan propose to grant to the Russian Federation be conditional upon the withdrawal of occupying Russian armed forces from the territory of the Republic of Moldova and observance of the commitments undertaken within the context of bilateral agreements and international documents.

Chisinau, 16 October 1992

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Agenda item 69
REVIEW OF THE IMPLEMENTATION OF THE
DECLARATION ON THE STRENGTHENING
OF INTERNATIONAL SECURITY

SECURITY COUNCIL
Forty-seventh year

Letter dated 20 October 1992 from the Permanent Representative of the Republic of Moldova to the United Nations addressed to the Secretary-General

Corrigendum

Page 2, annex I, second paragraph, seventh sentence

The sentence should read

Meanwhile, the Parliament (of Moldova) examines three drafts the pivot of which consitutes the idea of creation of a self-governing county.

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SPECIAL ECONOMIC AND DISASTER RELIEF ASSISTANCE: SPECIAL PROGRAMMES OF ECONOMIC ASSISTANCE

SECURITY COUNCIL
Forty-seventh year

Letter dated 19 October 1992 from the Permanent Representative of the United Kingdom of Great Britain and Northern Ireland to the United Nations addressed to the Secretary-General

I enclose a copy of the declaration on Somalia made by the Special European Council of the European Community at its meeting at Birmingham on 16 October 1992 (see annex).

I should be grateful if the text of the present letter and its enclosure could be circulated as an official document of the General Assembly, under agenda item 87 (b), and of the Security Council.

(Signed) D. H. A. HANNAY

ANNEX

Declaration on Somalia made by the Special European Council of the European Community at its meeting at Birmingham on 16 October 1992

The European Council expressed its deep concern over the appalling situation in Somalia and the continuing deaths and starvation. It condemned the renewed fighting and called on the parties involved to observe an immediate cease-fire to allow the rapid distribution of aid to the people in desperate need.

It expressed its full support for the efforts of Ambassador Sahnoun on behalf of the United Nations to achieve a national reconciliation as the basis for a peaceful solution and for the Belgian contribution to the United Nations force. It welcomed the outcome of the United Nations Conference at Geneva on 12 and 13 October, and the creation of a 100-day programme to deliver aid to the worst affected areas.

The European Council notes the contribution being provided by the Community and its member States to relieve the crisis: in addition to other aid, over 100,000 tonnes of food aid is already being sent. Member States are also contributing some 100 million ECU bilaterally.

The European Council called for the rapid deployment of United Nations troops to the areas where they are needed. It asked the Presidency to consult the United Nations Secretary-General on ways to expedite these deployments.

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Agenda item 143

THE SITUATION IN BOSNIA AND HERZEGOVINA

Letter dated 19 October 1992 from the Permanent Representative of the United Kingdom of Great Britain and Northern Ireland to the United Nations addressed to the Secretary-General

I enclose a copy of the Declaration on former Yugoslavia made by the Special European Council of the European Community at its meeting in Birmingham on 16 October 1992 (see annex).

I should be grateful if the text of the present letter and its annex could be circulated as an official document of the General Assembly under agenda item 143.

(Signed) D. H. A. HANNAY

ANNEX

Declaration on former Yugoslavia made by the Special European Council of the European Community at its meeting in Birmingham on 16 October 1992

1. The European Council agreed that immediate and decisive action was needed in the face of the impending major human tragedy in former Yugoslavia as winter approached. It underlined the importance of providing winter shelter and zones of safety for refugees, and of ensuring the delivery of relief supplies, as highlighted in the Commission's action plan. It decided that:

(a) The Community will speed up EC assistance, for which ECU 213 million is ready for immediate disbursement, including on 120,000 tons of foodstuffs, and on medicines, shelter and 40 trucks;

(b) Member States will immediately provide further staff and resources, practical and financial, to strengthen the capacity of the Office of the United Nations High Commissioner for Refugees (UNHCR);

(c) The Community and its member States will immediately establish a task force to support the efforts of UNHCR to deliver humanitarian aid to the former Yugoslav republics;

(d) In order to increase the effectiveness of such humanitarian assistance, the European Council called on UNHCR to set up:

(i) New week, a meeting of technical experts on emergency aid to ensure the practical provision of immediate assistance;

(ii) Next month, a stock-taking conference to assess the effectiveness of the operation and recommend further measures.

2. Each member of the European Council will appoint a personal representative to supervise this work.

3. The European Council called on other international donors to make a commensurate effort to support the UNHCR appeal and to speed up the delivery of assistance under existing pledges.

4. The European Council condemned the continuing widespread violence and cruelty and the savage breaches of international humanitarian law in the former Yugoslavia which have caused this human suffering and are now the main constraint on the delivery of essential aid. It noted the unacceptable fact that commitments made at the London Conference had not been put into effect. The European Council expressed its full support for the unremitting efforts of Lord Owen and Mr. Vance to bring about an end to hostilities and a peaceful settlement and to secure the implementation of the agreements already reached.

5. The European Council strongly endorsed the recent United Nations Security Council resolutions on the Prevlaka peninsula, war crimes and a no-fly zone. a/ It underlined the importance of the rapid deployment of forces now under way under the United Nations Protection Force (UNPROFOR), to which a number of Member States were contributing, for humanitarian convoy protection and the escort of detainees from camps. It reaffirmed that sanctions measures and the arms embargo should be maintained.

6. The European Council discussed the dangerous situation in Kosovo and urged all parties concerned to exercise restraint and negotiate constructively in the current discussions. It endorsed the work of the International Conference and the long-term Conference on Security and Cooperation in Europe (CSCE) mission of Ambassador Boegh.

7. In the light of the deteriorating economic situation in the former Yugoslav republic of Macedonia, the European Council stressed the need for appropriate measures to prevent this republic from bearing the unintended consequences of United Nations sanctions.

8. The European Council noted the recent undertaking by the Bosnian Serbs to remove their military aircraft into Servia and agreed that in case of violations of United Nations Security Council resolution 781 (1992) the Security Council should be asked to consider urgently the further measures necessary to enforce the ban on military flights.

Notes

a/ Security Council resolutions 779 (1992), 780 (1992) and 781 (1992).

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60, 62, 71, 78, 79, 80, 81, 83,
92, 93, 94, 95, 96 and 101

ELECTIONS TO FILL VACANCIES IN PRINCIPAL ORGANS: ELECTION OF FIVE NON-PERMANENT MEMBERS OF THE SECURITY COUNCIL

IMPLEMENTATION OF THE DECLARATION ON THE GRANTING OF INDEPENDENCE TO COLONIAL COUNTRIES AND PEOPLES

LAW OF THE SEA

IMPLEMENTATION OF THE RESOLUTIONS OF THE UNITED NATIONS

CHEMICAL AND BACTERIOLOGICAL (BIOLOGICAL) WEAPONS

REVIEW AND IMPLEMENTATION OF THE CONCLUDING DOCUMENT OF THE TWELFTH SPECIAL SESSION OF THE GENERAL ASSEMBLY

EFFECTS OF ATOMIC RADIATION

DEVELOPMENT AND INTERNATIONAL ECONOMIC COOPERATION

REPORT OF THE UNITED NATIONS CONFERENCE ON ENVIRONMENT AND DEVELOPMENT

PROTECTION OF GLOBAL CLIMATE FOR PRESENT AND FUTURE GENERATIONS OF MANKIND

INTERNATIONAL COOPERATION FOR THE ERADICATION OF POVERTY IN DEVELOPING COUNTRIES

OPERATIONAL ACTIVITIES FOR DEVELOPMENT

RIGHT OF PEOPLES TO SELF-DETERMINATION

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SOCIAL DEVELOPMENT

ADVANCEMENT OF WOMEN

NARCOTIC DRUGS

REPORT OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES, QUESTIONS RELATING TO REFUGEES, RETURNEES AND DISPLACED PERSONS AND HUMANITARIAN QUESTIONS

OFFERS BY MEMBER STATES OF STUDY AND TRAINING FACILITIES FOR INHABITANTS OF NON-SELF-GOVERNING TERRITORIES

Letter dated 25 August 1992 from the Permanent Representative of China to the United Nations addressed to the Secretary-General

Upon instructions from my Government, I have the honour to draw your attention to the letter dated 17 August 1992 from the Chargé d'affaires a.i. of the Permanent Mission of Solomon Islands addressed to you on behalf of Australia, the Federated States of Micronesia, Fiji, the Marshall Islands, New Zealand, Papua New Guinea, Samoa, Solomon Islands and Vanuatu, requesting the circulation of the Final Communiqué of the twenty-third South Pacific Forum as an official document of the General Assembly, which was issued on 20 August 1992 (A/47/391).

In paragraph 54 of the annex to the above-mentioned letter, there appears the designation "Taiwan/Republic of China". This runs counter to the letter and spirit of General Assembly resolution 2758 (XXVI) adopted on 25 October 1971. Hence, the appearance of such a designation in United Nations documents is totally inadmissible. We cannot but express our deep regret. I hereby wish to reaffirm that there is only one China in the world, that is the People's Republic of China. Taiwan is an inalienable part of the territory of the People's Republic of China. The Government of the People's Republic of China strongly opposes any kind of official relations with the authorities in Taiwan on the part of countries having diplomatic relations with China.

I would appreciate it if you could circulate the text of the present letter as an official document of the General Assembly under agenda items 15 (a), 18, 32, 44, 60, 62, 71, 78, 79, 80, 81, 83, 92, 93, 94, 95, 96 and 101.

(Signed) LI Daoyu
Ambassador and Permanent Representative
of the People's Republic of China
to the United Nations

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21 October 1992

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Agenda items 106 and 107

CURRENT FINANCIAL CRISIS OF THE UNITED NATIONS

FINANCIAL EMERGENCY OF THE UNITED NATIONS

The financial situation of the United Nations

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the financial situation of the United Nations (A/C.5/47/13). During its consideration of this report, the Committee met with representatives of the Secretary-General who provided supplementary information on the latest cash flow projections for 1992.

2. The main part of the Secretary-General's report describes the financial situation of the United Nations, while annex I, section A, of the report reiterates the proposals made by the Secretary-General in his report on the same subject (A/46/600/Add.1). The Advisory Committee's views on all of these proposals are reflected in its report (A/46/765) dated 11 December 1991.

3. Section B of annex I of the report of the Secretary-General (A/C.5/47/13) lists three additional proposals made in the report of the Secretary-General on preventive diplomacy, peacemaking and peace-keeping, "An agenda for peace" (A/47/277-S/24111).

4. With regard to proposal (a) in that list, the Advisory Committee believes that its views on the question of the establishment of a revolving peace-keeping reserve fund have essentially been dealt with in its earlier report mentioned above (A/46/765).

5. With regard to proposal (b), the Committee points out that this has to be considered in the light of proposals to increase the Working Capital Fund and the possible establishment of a reserve for peace-keeping operations. Moreover, the Committee points out that the proposal is not in conformity with the current financial regulations and the budgetary process.

6. With regard to proposal (c), the Advisory Committee believes that, under the existing financial rules, there are sufficient exemptions permitted to enable the Secretary-General to enter into contracts without competitive bidding.

7. In this connection, the Advisory Committee draws attention to the latest report of the Board of Auditors on the accounts of the United Nations, in which the Board has reported that "only 17 per cent of 5,444 purchase orders issued during the biennium at Headquarters was awarded through the bidding process, whereas for 83 per cent of purchase orders, the Administration resorted to the permitted exemptions". The Board expressed concern that in other cases "bidding has become the exception rather than the general rule" and recommended that "the exemption process be used sparingly". 1/

8. The Advisory Committee notes that section C of annex I in the report of the Secretary-General contains ideas that have been the subject of public discussion in recent months; the Committee was informed by the representatives of the Secretary-General that these were not proposals from the Secretary-General. It is the Committee's understanding that the discussions are continuing and, therefore, at this stage, the Committee is not in a position to comment on the subject.

9. In addition, the Advisory Committee notes that the chart provided in paragraph 18 and the table in annex IV of the report of the Secretary-General have lumped together all outstanding contributions to the regular budget and to peace-keeping operations. The Committee is of the view that the lump sum reporting of outstanding contributions conceals year-to-year changes in the amounts of contributions received as well as the amounts in arrears relative to the outstanding contributions in the current year, thus failing to reflect clearly the current financial situation of the Organization. By contrast, the Committee observes that the presentation in the series of documents on the Status of Contributions (ST/ADM/SER.B/-) gives greater clarity as to the status of the contributions outstanding, as well as indicating the level of contributions received from each Member State in the current year. Therefore, the Committee recommends that future submissions should report the balance due as at 1 January of the current year, in addition to the balance due as at the date of reporting, separately for both the regular budget and for assessed peace-keeping operations.

Notes

1/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5 (A/47/5 and Corr.1), paras. 228 and 229.

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ADOPTION OF THE AGENDA AND
ORGANIZATION OF WORK

SECURITY COUNCIL
Forty-seventh year

Letter dated 21 October 1992 from the Permanent Representative of Croatia to the United Nations addressed to the Secretary-General

Listing "Yugoslavia" in the Permanent Missions to the United Nations "Blue Book" (No. 271) under the name of "Federal Republic of Yugoslavia" is a grave violation of Security Council resolution 777 (1992) and General Assembly resolution 47/1. It is prejudging decisions that may be taken by appropriate United Nations bodies concerning the future membership of the Federal Republic of Yugoslavia (Serbia and Montenegro) in the United Nations, and it is contrary to the spirit of Security Council document S/23878 of 5 May 1992.

Croatia would like to believe that this is just a technical administrative mistake and not another attempt by the Yugoslav Government to ignore inconsiderately the relevant Security Council and General Assembly resolutions. Anyway, this creates a dangerous precedent which is undermining the authority and legal power of the United Nations Organization.

In spite of the widely known fact that "the Federal Republic of Yugoslavia (Serbia and Montenegro) should apply for membership in the United Nations" - as is underlined in paragraph 1 of Security Council resolution 777 (1992) - the Federal Republic of Yugoslavia is already listed in the "Blue Book" as a sovereign Member of the United Nations. If such an act remains unchallenged, how can one expect that the other Security Council and General Assembly resolutions should be fulfilled and respected?

The Republic of Croatia is resolutely supporting all the United Nations documents directed to promoting peace and stability in Europe and around the world. Security Council resolution 777 (1992) and General Assembly resolution 47/1 are among those resolutions which are emerging as the watershed in achieving a durable and lasting solution of the so-called

"Yugoslav crisis". Those resolutions must be implemented fully and precisely. Therefore, the Federal Republic of Yugoslavia (Serbia and Montenegro) cannot be listed, nor considered, as a State Member of the United Nations.

I should be grateful if the present letter could be circulated as a document of the General Assembly, under agenda item 8, and of the Security Council.

(Signed) Mario NOBILO
Ambassador
Permanent Representative

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GENERAL ASSEMBLY
Forty-seventh session
Agenda items 45, 91 and 92
QUESTION OF CYPRUS
ELIMINATION OF RACISM AND RACIAL DISCRIMINATION
RIGHT OF PEOPLES TO SELF-DETERMINATION

SECURITY COUNCIL
Forty-seventh year

Letter dated 20 October 1992 from the Permanent Representative of Turkey to the United Nations addressed to the Secretary-General

I have the honour to transmit herewith the letter dated 20 October 1992 addressed to you by His Excellency Mr. Osman Ertuğ, representative of the Turkish Republic of Northern Cyprus (see annex).

I should be grateful if the text of the present letter and its annex could be circulated as a document of the General Assembly, under agenda items 45, 91 and 92, and of the Security Council.

(Signed) Mustafa AKSIN
Ambassador
Permanent Representative

ANNEX

Letter dated 20 October 1992 from Mr. Osman Ertuğ to the Secretary-General

I have the honour to refer to the statement made by the Greek Cypriot delegate, Mr. George Kasoulides, in the Third Committee on 14 October 1992, during the discussion of agenda items 91 and 92 entitled "Elimination of racism and racial discrimination" and "Right of peoples to self-determination", respectively.

Although this statement is a repetition of the well-known allegations of the Greek Cypriot side, to which I replied with my letter of 25 August 1992 (A/46/964-S/24490, annex), I would like to respond to them once again to set the record straight.

In his statement, Mr. Kasoulides raised the issue of "ethnic cleansing" and claimed that Cyprus was a victim of this "abhorrent and repugnant practice". One could not but agree with him if his words related to the campaign of ethnic cleansing and worse carried out by the Greek Cypriots against the Turkish Cypriot people between 1963-1974, illustrated in the following quotation:

> "Last Saturday he (Makarios) has been receiving journalists and laughing his head off for a whole minute. That day the corpses of massacred Turks were piled up at the other edge of the island ... He will arrive with his hands pure. And yet all the perfumes of Cyprus ... yes, yes, all the perfumes of Cyprus will never cleanse those hands."
>
> (Extract from the French Magazine, Le Canard Enchaîné, of 19 February 1964)

It was Turkey's timely and legitimate intervention in 1974 which put an end to the massacre of Turkish Cypriots by the Greek Cypriots and saved Cyprus from complete "ethnic cleansing".

The tiresome Greek Cypriot propaganda of "invasion and occupation" is nothing but an expression of their anger at having failed to achieve the aim of "purging" the island of its Turkish Cypriot population. This is also evident from the observations of prominent impartial personalities, a typical example of which is the following:

> "... Makarios' central interest was to block off Turkish intervention so that he and his Greek Cypriots could go on happily massacring Turkish Cypriots."
>
> (Extract from the memoirs of George W. Ball, a former United States Under-Secretary of State, entitled The Past Has Another Pattern, p. 345)

The deplorable attitude demonstrated by Mr. Kasoulides in this regard is a typical example of the Greek Cypriot side's policy of drawing false parallels between the question of Cyprus and current international issues, and exploiting human suffering for political purposes. Their exploitation of a continuing human tragedy involving "ethnic cleansing" has brought this ill-conceived policy to a new low.

The Greek Cypriot delegate's views on self-determination and sovereignty are also false and misleading. It is a legal and historical fact that when Cyprus gained its independence in 1960, sovereignty was transferred, by the British, to both communities, to be exercised by them conjointly. This was in cognizance of the fact that, historically, Cyprus was the home of two culturally and ethnically distinct peoples, the Turkish Cypriots and the Greek Cypriots, each people having the right to self-determination. This fact was recognized as early as 1956 in the following statement by Mr. Allan Lennox-Boyd, the then British Colonial Secretary, in the House of Commons on 19 December 1956:

> "... any exercise of self-determination should be effected in such a manner that the Turkish Cypriot community, no less than the Greek Cypriot community, shall, in the special circumstances of Cyprus, be given freedom to decide for themselves their future status."

The bi-national Republic of Cyprus of 1960 was a product of each community exercising its right to self-determination in favour of a joint, bicommunal Republic. However, the Greek Cypriots, driven by ultra-nationalistic ambitions, deliberately destroyed this Republic by their armed attacks on the Turkish Cypriots in December 1963 and simultaneously expelled the Turkish Cypriots from the entire state apparatus. The Turkish Cypriots never accepted the illegal rule of the Greek Cypriots and each community has since ruled itself.

That neither community has the right to be sovereign over the other is a fact recognized by the current process of negotiations, as is evident from the Secretary-General's "Set of Ideas", which states that sovereignty "... emanates equally from the Greek Cypriot and Turkish Cypriot communities. One community cannot claim sovereignty over the community".

The right of each community to self-determination, on the other hand, is inherent in the negotiating process, which envisages that the solution to be found to the Cyprus question will be "freely reached and mutually acceptable". In other words, such a solution will be based on the free will of each community, which will be expressed through separate referenda.

Therefore, the claim of the Greek Cypriot side that it alone has the right to determine the future of Cyprus and is the sole sovereign authority in the island is not only historically and legally unfounded, but is also detrimental to the search for a viable and just solution to the Cyprus question, based on the political equality of the two communities.

At a time when the intercommunal talks aimed at finding a mutually acceptable solution to the Cyprus question are about to resume, the international community will not fail to draw the appropriate conclusions from this new manifestation of ill will on the part of the Greek Cypriots towards a people with whom they are supposed to form a federation.

I should be grateful if this letter were circulated as a document of the General Assembly under agenda items 91 and 92.

(Signed) Osman ERTUĞ
Representative of the Turkish
Republic of Northern Cyprus

UNITED NATIONS

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Agenda item 62 (e)

REVIEW AND IMPLEMENTATION OF THE CONCLUDING DOCUMENT OF THE TWELFTH SPECIAL SESSION OF THE GENERAL ASSEMBLY

United Nations disarmament fellowship, training and advisory services programme

Report of the Secretary-General

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I. INTRODUCTION

1. At its forty-sixth session, the General Assembly adopted resolution 46/37 E, entitled "United Nations disarmament fellowship, training and advisory services programme", in which the Assembly, inter alia, requested "the Secretary-General to continue the implementation of the programme ... and to report to the General Assembly at its forty-seventh session".

2. The present report is submitted by the Secretary-General pursuant to that request.

II. BACKGROUND

3. The dramatic changes that have taken place in the international environment in the past few years have placed the issues of international peace and security in general, and arms limitation and disarmament, in particular, in a different perspective.

4. Those changes have also resulted in an enhanced role for the United Nations in the field of international security and disarmament which necessitated a number of adjustments within the Secretariat so that it might respond to those developments effectively and efficiently. In that connection, the United Nations disarmament fellowship, training and advisory services programme has also been re-evaluated and adjusted accordingly.

5. Thus, the emergence of new issues in the field of arms limitation, disarmament and security has led to an equivalent broadening in the focus of the substantive content of the Programme. In this context, the programme of lectures has been revised to include such topics as regional approaches to disarmament, non-proliferation issues, confidence-building measures, openness and transparency, and preventive diplomacy. In addition, special attention has been given to drafting and speaking exercises to provide the fellows with skills of the kind required in their subsequent diplomatic careers in the field of disarmament and security. The fellows attended meetings of the Conference on Disarmament and the First Committee of the General Assembly which has also been part of the process of familiarizing them with various disarmament forums.

6. Furthermore, in view of the largely expanded membership of the United Nations and the need to ensure the timely training of young diplomats from new Member States, the number of fellowships awarded yearly was increased by 20 per cent, from 25 to 30. The increase was effected within existing resources largely owing to a streamlining of the programme which, without compromising the quality of the programme, resulted in a reduction of its duration from 18 to 12 weeks.

III. DISARMAMENT FELLOWSHIP PROGRAMME

A. 1992 Fellowships

7. Thirty disarmament fellowships were awarded in 1992 based on the recommendations of a selection panel which met in May 1992. One fellow was unable to participate. The names and nationalities of the 29 young diplomats who benefited from the 1992 fellowships are as follows:

1.	Mr. Alejandro G. VERDIER	Argentina
2.	Mr. R. Kevin MAGEE	Australia
3.	Dr. Christian GLATZL	Austria
4.	Mr. Georges A. WHANNOU	Benin
5.	Mr. Anatole AYISSI NGAH	Cameroon
6.	Mr. Camilo SANHUEZA	Chile
7.	Mr. Chang Sik SO	Democratic People's Republic of Korea
8.	Dr. José M. BORJA LOPEZ	Ecuador
9.	Mrs. Laila Ahmed BAHAELDIN	Egypt
10.	Mr. Rajendra Kumar TYAGI	India
11.	Mr. Nassereddin HEIDARY	Islamic Republic of Iran
12.	Mr. Bolat K. NURGALIEV	Kazakhstan
13.	Mr. Anthony ANDANJE	Kenya
14.	Ms. Maria Begoña SABATE GOMEZ	Mexico
15.	Mr. Ayushiin BAT-ERDENE	Mongolia
16.	Lt. Col. Jackson SHIKONGO	Namibia
17.	Mrs. Myrna F. PENA HERNANDEZ	Nicaragua
18.	Mr. Yaqoob S. AL-ABRI	Oman
19.	Mr. Mushtaq Ali SHAH	Pakistan
20.	Mr. Krzysztof PATUREJ	Poland
21.	Mr. Younsoo LEE	Republic of Korea
22.	Mr. Gheorghe PREDESCU	Romania
23.	Mr. Victor L. VASSILIEV	Russian Federation
24.	Mr. Esala Ruwan WEERAKOON	Sri Lanka
25.	Mr. Henrik CEDERIN	Sweden
26.	Ms. Monia ALOUI	Tunisia
27.	Mr. John R. NUWAMANYA	Uganda
28.	Mrs. Shamim NYANDUGA	United Republic of Tanzania
29.	Mr. Munyaradzi MOTSI	Zimbabwe

8. By the end of 1992, the Programme will have trained a total of 321 government officials from 119 member States.

B. Programme of studies

9. The 1992 programme of studies started on 10 August 1992 at Geneva and will conclude on 28 October 1992 at United Nations Headquarters. It included a programme of lectures; speaking, drafting and simulation exercises; the preparation of individual research papers on various disarmament and security issues; attendance at the Conference on Disarmament and the First Committee of the General Assembly; and study visits to the International Atomic Energy Agency (IAEA) in Vienna, and to five Member States at their invitation - Czechoslovakia, Finland, Germany, Japan and Sweden.

10. At the IAEA, the fellows attended lectures and briefings on various topics, including the IAEA safeguards system and the nuclear non-proliferation regime; the need to strengthen the IAEA safeguards system; and the IAEA inspection system.

11. The study visits to the five Member States were organized in a generous and efficient manner by the Governments of the host countries and provided the fellows with invaluable sources of information and practical knowledge. The following institutions and sites were visited by the fellows in the course of those study visits:

(a) Czechoslovakia. The Ministry of Foreign Affairs, the CSCE secretariat, the Institute of International Relations, the Nuclear Research Institute and the European Studies Centre;

(b) Finland. The Ministry of Foreign Affairs, the Finnish United Nations Training Centre (Peace-Keeping Operations), the Finnish research project on verification of chemical disarmament, the Finnish research project on seismological verification of nuclear tests;

(c) Germany. The Federal Foreign Office, the Press and Information Office of the Federal Government, the conventional warfare disposal plant;

(d) Japan. The Ministry of Foreign Affairs, Hiroshima (Office of the Mayor, the Peace Memorial Museum, Cenotaph for atomic bomb victims, Atomic Bomb Hospital, a film showing "Hiroshima - a mother's prayer" and a meeting with scholars and atomic bomb survivors) and Nagasaki (offices of the Governor and Mayor, Atomic bomb Museum, Hill of Grace A-Bomb Victims' Nursing Home, a film on the atomic bombing of Nagasaki);

(e) Sweden. Ministry of Foreign Affairs, Stockholm International Peace Research Institute (SIPRI), Swedish Parliament, Department of Peace and Conflict Research at Uppsala.

IV. REGIONAL DISARMAMENT WORKSHOPS

12. The workshops, which are regional in character, complement the programme of fellowships, which is global in scope. The main objectives of the workshops are to promote a better understanding and awareness of the current process of disarmament deliberations and negotiations, particularly those of specific interest to the region concerned, and to explore possible regional or subregional measures that might strengthen regional security.

13. Regional workshops have been held in Lagos, Nigeria (1989), Bandung, Indonesia (1991) and Mexico City (1991). 1/ One regional workshop is planned for 1993.

Notes

1/ A/46/530, paras. 20-23.